Appendix A: Business Rules

Error Messages & Validation

1. This document explains how the error processing functionality will be handled for each account number. There are two sections: Section 1 - Pertains to the front-end validation, which occurs when hitting the 'Save' pushbutton. Section 2 - Pertains to the validation that occurs when the user clicks the 'Validate' pushbutton – FDS validation or the 'Submission Completeness Check' pushbutton – Data Collection Form Validation. The Submission Completion Check and the Submit Financial Data pushbutton will check to see that the submission completion check flag has been set to make sure the submission has been validated. If the submission has not been validated an error message will display.

2. Financial Data Schedule and Data Collection Form – The front-end validation for the FDS occurs when the user selects the 'save' pushbutton. The following is a table that defines the error messages to be displayed for front-end violations. Using the Financial Data Schedule and Data Collection Form tables below, the data type, negative values allowed, zeros allowed, total fields, and the mandatory fields can be determined. No other validation occurs at this time.

Violation	Error Message
Data Type	Invalid data format found. Please enter a valid numeric value and ensure there are no spaces.
Negative Total Value	The value of this line number cannot be negative. Please enter a positive number or ensure the summation of line items that total this field is positive.
Negative Value	The value of this line item cannot be positive. Please enter a valid value for this line item.
Date Value	Invalid date format was found. Please enter a valid date value and ensure there are no spaces
Zero Value	The value of this line item cannot be zero. Please enter a valid value for this line item.
Mandatory Value	This field is mandatory. Please enter a valid value for this line item.
Negative Total Size	This total value is under the acceptable amount. Please ensure the summations of line items are more than $(100,000,000,000)
Positive Total Size	This total value well exceeds the acceptable amount. Please ensure the summations of line items are less than $100,000,000,000
Positive Value: Line Item 1120-020	The value of line item 1120-020 cannot be positive. Please enter a negative number for Line Item 1120-020.
Positive Value: Line Item 1120-030	The value of line item 1120-030 cannot be positive. Please enter a negative number for Line Item 1120-030.
Positive Value: Line Item 1120-040	The value of line item 1120-040 cannot be positive. Please enter a negative number for Line Item 1120-040.
Positive Value: Line Item 1120-050	The value of line item 1120-050 cannot be positive. Please enter a negative number for Line Item 1120-050.
Positive Value: Line Item 1120-090	The value of line item 1120-090 cannot be negative. Please make sure that the value for Line Item 1120-090 is a positive number.
Positive value: 706 Details: Total Funds Required	A negative value is not allowed for Total Funds Required. Please make sure the Total Funds Required value is positive
Length Value: Telephone Number	Telephone number must be 10 digits long
Length Value: EIN	Employee Identification Number must be 9 digits long

3. Financial Data Schedule – The back-end validation for the FDS occurs when the user selects the 'validate' pushbutton on the Revenue and Expense Page. The following is a table that defines the error messages to be displayed for back-end violations.

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
111	Cash - Unrestricted	Mon				
112	Cash – Restricted – Modernization and Development	Mon				
113	Cash – Other Restricted	Mon				
114	Cash-Tenant Security Deposits	Mon				
100	Total Cash	Mon		Y	The computed value for this field must be equal to the summation of lines 111, 112, 113 and 114 (for each individual program entered). If lines 111, 112, 113 and 114 are null, line 100 will equal 0.	
121	Accounts Receivable – PHA Projects	Mon				
122	Accounts Receivable – HUD Other Projects	Mon				
124	Accounts Receivable – Other Government	Mon				

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
125	Accounts Receivable – Miscellaneous	Mon				
126	Accounts Receivable – Tenants – Dwelling Rents	Mon				
126.1	Allowance for Doubtful Accounts – Dwelling Rents	Mon	Y		Must be entered as a negative value or zero. If line 126 is not equal to zero, this field is required.	If Accounts Receivable - Dwelling Rents (line item 126) contains a value, its allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Doubtful Accounts - Dwelling Rents (line item 126.1) for program name
126.2	Allowance for Doubtful Accounts – Other	Mon	Y		Must be entered as a negative value or zero. If any value is entered for lines 121, 122, 124, or 125 this field is required.	If Other Accounts Receivables (line items 121, 122, 124, or 125) contain values, their allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Doubtful Accounts - Other (line item 126.2) for program name
127	Notes and Mortgages Receivable – Current	Mon				
128	Fraud Recovery	Mon				
128.1	Allowance for Doubtful Accounts – Fraud	Mon	Y		Must be entered as a negative value or zero. If line 128 is not equal to zero, this field is required.	If Fraud Recovery (line item 128) contains a value, its allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Doubtful Accounts - Fraud (line item 128.1) for program name

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
129	Accrued Interest Receivable	Mon				
120	Total Receivables, net of allowances for doubtful accounts	Mon		Y	The computed value must be equal to the summation of lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129 (for each individual program entered). If lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129 are null, line 120 will equal 0.	
131	Investments – Unrestricted	Mon				
132	Investments – Restricted	Mon				
142	Prepaid Expenses and Other Assets	Mon				
143	Inventories	Mon				
143.1	Allowance for Obsolete Inventories	Mon	Y		This field is required if any value is entered for line 143. Must be entered as a negative value or zero.	If Inventories (line item 143) contains a value, its allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Obsolete Inventories (line item 143.1) for program name
144	Interprogram Due From	Mon				

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
146	Amounts to be Provided	Mon			This field is required for only the general long-term debt account group reported under the modified accrual accounting method. Not allowed for any other program. This field will always equal the value in line 300 for the long-term debt account group.	The value entered for Amounts to be Provided (line item 146) is mandatory for the general long term debt account group reported under the modified accrual accounting method. Please verify the amount entered in Amounts to be Provided (line item 146) for program name
150	Total Current Assets	Mon		Y	The computed value must be equal to the summation of lines 100, 120, 131, 132, 142, 143, 143.1, 144, and 146 (for each individual program entered). Zero is an acceptable amount.	
161	Land	Mon			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group.

If user has selected full accrual and General Fixed Assets Account Group, error message 1 will display.

If user has selected modified accrual and any program other than General Fixed Assets Account Group, error message 2 will display. | Full accrual is not a valid accounting method for this program. Please choose modified accrual for program name

If you have selected modified accrual as the accounting method, line item 161 cannot have an entry. Please verify that the correct accounting method has been selected for program name |

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
162	Buildings	Mon			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group. If user has selected full accrual and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual and any program other than General Fixed Assets Account Group, error message 2 will display.	Full accrual is not a valid accounting method for this program. Please choose modified accrual for program name If you have selected modified accrual as the accounting method, line item 162 cannot have an entry. Please verify that the correct accounting method has been selected for program name
163	Furniture, Equipment & Machinery – Dwellings	Mon			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group. If user has selected full accrual and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual and any program other than General Fixed Assets Account Group, error message 2 will display.	Full accrual is not a valid accounting method for this program. Please choose modified accrual for program name If you have selected modified accrual as the accounting method, line item 163 cannot have an entry. Please verify that the correct accounting method has been selected for program name

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
164	Furniture, Equipment & Machinery – Administration	Mon			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group. If user has selected full accrual and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual and any program other than General Fixed Assets Account Group, error message 2 will display.	Full accrual is not a valid accounting method for this program. Please choose modified accrual for program name If you have selected modified accrual as the accounting method, line item 164 cannot have an entry. Please verify that the correct accounting method has been selected for program name
165	Leasehold Improvements	Mon			No values are allowed for the modified accrual method unless the program is General Fixed Assets Account Group. If any value is entered for lines 161, 162, 163, or 164, this field is required. Zero is an acceptable value. If user has selected full accrual and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual and any program other than General Fixed Assets Account Group, error message 2 will display.	Full accrual is not a valid accounting method for this program. Please choose modified accrual for program name If you have selected modified accrual as the accounting method, line item 165 cannot have an entry. Please verify that the correct accounting method has been selected for program name

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
166	Accumulated Depreciation	Mon	Y		Must be entered as a negative value or zero. It is not mandatory for the general fixed assets account group reported under the modified accrual accounting method. If a value is entered in for lines 162,163,164 or 165 for the full accrual method, then a value must be entered.

If user has selected full accrual and General Fixed Assets Account Group, error message 1 will display.

If user has selected modified accrual and any program other than General Fixed Assets Account Group, error message 2 will display. | Full accrual is not a valid accounting method for this program. Please choose modified accrual for program name
If you have selected modified accrual as the accounting method, line item 166 cannot have an entry. Please verify that the correct accounting method has been selected for program name
When a value is entered for one of the following line items: Buildings (line item 162), Furniture (line items 163 and 164), and Leasehold Improvements (line item 165), a value must be entered in Accumulated Depreciation (line item 166). Please verify values entered in lines 162 through 166 for program name |
167	Construction in Progress	Mon			Zero is an acceptable value.	
160	Total Fixed Assets, Net of Accumulated Depreciation	Mon		Y	The computed value must be equal to the summation of lines 161, 162, 163, 164, 165, 166, and 167 (for each individual program entered). If lines 161, 162, 163, 164, 165, 166, and 167 are null, line 160 will equal 0.	
171	Notes and Mortgages Receivable – Non-Current	Mon				

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
172	Notes and Mortgages Receivable – Non-Current – Past Due	Mon				
174	Other Assets	Mon				
176	Investments in Joint Ventures	Mon	Y			
180	Total Non-Current Assets	Mon	Y	Y	The computed value must be equal to the summation of lines 160, 171, 172, 174, and 176 (for each individual program entered).	
190	Total Assets	Mon	Y	Y	The computed value must be equal to the summation of lines 150 and 180 (for each individual program entered). This line must be equal to the value entered for line 600 for each program submitted.	The value entered for Total Assets (line item 190) does not equal to the value entered for Total Liabilities and Equity (line item 600). Please verify the amounts entered for line items 190 and 600 for program name
311	Bank Overdraft	Mon				
312	Accounts Payable <= 90 Days	Mon				
313	Accounts Payable >90 Days Past Due	Mon				
321	Accrued Wage/Payroll Taxes Payable	Mon				
322	Accrued Compensated Absences	Mon				

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
324	Accrued Contingency Liability	Mon				
325	Accrued Interest Payable	Mon				
331	Accounts Payable – HUD PHA Programs	Mon				
332	Account Payable - PHA Projects	Mon				
333	Accounts Payable – Other Government	Mon				
341	Tenant Security Deposits	Mon				
342	Deferred Revenues	Mon				
343	Current Portion of Long-term Debt – Capital Projects	Mon				
344	Current Portion of Long-term Debt – Operating Borrowings	Mon				
345	Other Current Liabilities	Mon				
346	Accrued Liabilities – Other	Mon				

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
347	Interprogram Due To	Mon				JavaScript pop-up box - The total across all programs of all values entered in Interprogram Due To (line item 347) subtracted from the total across all programs of values entered in Interprogram Due From (line item 144) does not equal zero. Is this correct?
310	Total Current Liabilities	Mon		Y	The computed value must be equal to the summation of lines 311, 312, 313, 321, 322, 324, 325, 331, 332, 333, 341, 342, 343, 344, 345, 346 and 347 (for each individual program entered). If lines 311, 312, 313, 321, 322, 324, 325, 331, 332, 333, 341, 342, 343, 344, 345, 346 and 347 are null, line 310 will equal 0.	
351	Long-term Debt, Net of Current – Capital Projects	Mon				
352	Long-term Debt, Net of Current Operating Borrowings	Mon				
353	Noncurrent Liabilities – Other	Mon				
350	Total Noncurrent Liabilities	Mon		Y	The computed value must be equal to the summation of lines 351, 352, and 353 (for each individual program entered). If lines 351, 352, and 353 are null, line 350 will equal 0.	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
300	Total Liabilities	Mon		Y	The computed value must be equal to the summation of lines 310 and 350 (for each individual program entered).	
501	Investment in General Fixed Assets	Mon			Zero is an acceptable amount. This field is mandatory only for the general fixed assets account group reported under the modified accrual accounting method. Not allowed for any other program. For the general fixed asset account group under the modified accrual method, line 501 will always equal the value of line 160.	Please verify the amounts entered for line items 160 and 501 and that the correct accounting method has been selected for program name The Investments in General Fixed Assets (line item 501) cannot have an entry. Please verify the amounts entered for line items 501 for program name
502	Project Notes (HUD)	Mon				
503	Long-term Debt – HUD Guaranteed	Mon				
504	Net HUD PHA Contributions	Mon				
505	Other HUD Contributions	Mon				
507	Other Contributions	Mon				
508	Total Contributed Capital	Mon		Y	The computed value must be equal to the summation of lines 502, 503, 504, 505, and 507 (for each individual program entered). If lines 502, 503, 504, 505, and 507 are null, line 508 will equal 0.	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
509	Fund Balance Reserved for Encumbrances/ Designated Fund Balance	Mon				
510	Fund Balance Reserved for Capital Activities	Mon				
511	Total Reserved Fund Balance	Mon		Y	The computed value must be equal to the summation of lines 509 and 510 (for each individual program entered). If lines 509 and 510 are null, line 511 will equal 0.	
512	Undesignated Fund Balance/ Retained Earnings	Mon	Y		Zero is an acceptable amount This field is mandatory for all programs.	
513	Total Equity	Mon	Y	Y	Line 1000 +1101 + 1103 + 1104 = Line 513. Except for the following programs: General Fixed Assets Account Group, General Long Term Debt Account Group. The computed value for this field must be equal to the calculated summation of lines 501, 508, 511, and 512 (for each individual program entered).	The value entered in Ending Equity (line item 513) on the Balance Sheet does not equal the sum of the following Revenue & Expense Statement items: Excess (Deficiency) of Operating Revenue Over (Under) Expenses (line item 1000), Capital Outlays (line item 1101), Beginning Equity (line item 1103) and Prior Period Adjustments, Equity Transfers and Correction of Errors (line item 1104) . Please validate the Equity Roll-forward by verifying that amounts entered in line items 513, 1000, 1101, 1103 and 1104 are correct for program name

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
600	Total Liabilities and Equity	Mon	Y	Y	The computed value must be equal to the summation of lines 300 and 513 (for each individual program entered). The value for this line must be equal to the value for line 190.	
703	Net Tenant Rental revenue	Mon				
704	Tenant Revenue-Other	Mon				
705	Total Tenant Revenue	Mon		Y	The computed value must be equal to the summation of lines 703 and 704 (for each individual program entered). If line 703 and 704 are null, line 705 will equal 0.	
706	HUD PHA Grants	Mon			Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868. Details for Section 8 programs must be entered for the following programs: 14.182, 14.855, 14.856, 14.857.	
708	Other Government Grants	Mon				

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
711	Investment Income—Unrestricted	Mon	Y		If line item 131 on the balance sheet contains a value then line 711 is a required field. Zero is an acceptable amount.	If line item Investments - Unrestricted (line item 131) on the Balance Sheet contains a value, then line item Investment Income - Unrestricted (line item 711) on the Revenue & Expenses Statement must also contain a value. Please enter a valid value for line item 711 for program name
712	Mortgage Interest Income	Mon				
714	Fraud Recovery	Mon				
715	Other Revenue	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
716	Gain/Loss on Sale of Fixed Assets	Mon	Y			
720	Investment Income-Restricted	Mon	Y		If line item 132 on the balance sheet contains a value then line 720 is a required field. Zero is an acceptable amount.	If line item 132 - Investments – Restricted on the Balance Sheet contains a value, then line item 720 - Investment Income – Restricted on the Revenue & Expenses Statement must also contain a value. Please enter a valid value for line item 720 for program name
700	Total Revenue	Mon	Y	Y	The computed value must be equal to the summation of lines 705, 706, 708, 711, 712, 714, 715, 716 and 720 (for each individual program entered).	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
911	Administrative Salaries	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
912	Auditing Fees	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
913	Outside Management Fees	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
914	Compensated Absences	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
915	Employee Benefit Contributions – Administrative	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
916	Other Operating – Administrative	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
921	Tenant Services – Salaries	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
922	Relocation Costs	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
923	Employee Benefit Contributions – Tenant Services	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
924	Tenant Services – Other	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
931	Water	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
932	Electricity	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
933	Gas	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
934	Fuel	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
935	Labor	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
937	Employee Benefit Contributions – Utilities	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
938	Other Utilities Expense	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
941	Ordinary Maintenance and Operations – Labor	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
942	Ordinary Maintenance and Operations – Materials and Other	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
943	Ordinary Maintenance and Operations – Contract Costs	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
945	Employee Benefit Contributions – Ordinary Maintenance	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
951	Protective Services – Labor	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
952	Protective Services – Other Contract Costs	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
953	Protective Services – Other	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
955	Employee Benefit Contributions – Protective Services	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
961	Insurance Premiums	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
962	Other General Expenses	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
963	Payments in Lieu of Taxes	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
964	Bad Debt – Tenant Rents	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
965	Bad Debt – Mortgages	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
966	Bad Debt – Other	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
967	Interest Expense	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
968	Severance Expense	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
969	Total Operating Expenses	Mon	Y	Y	The computed value must be equal to the summation of all lines from 911 to 968 (for each individual program entered). If lines 911 through 968 are null, line 969 will equal 0. Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868.	
970	Excess Operating Revenue over Operating Expenses	Mon	Y	Y	The computed value must be equal to the difference between line 700 and line 969 (Line 700 minus line 969—for each individual program entered).	
971	Extraordinary Maintenance	Mon	Y			

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
972	Casualty Losses – Non-Capitalized	Mon	Y			
973	Housing Assistance Payments	Mon	Y			
974	Depreciation Expense	Mon	Y			
975	Fraud Losses	Mon	Y			
976	Capital outlays – Governmental Funds	Mon	Y		Details for prior years must be entered for the following programs: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868. This value is required for each program that governmental accounting is chosen. Zero is an acceptable amount.	If you have selected modified accrual as the accounting method, you must enter a value in line item 976 - Capital outlays – Governmental Funds. Zero is an acceptable value. Please enter a valid value for line item 976 for program name
977	Debt Principal Payment – Governmental Funds	Mon	Y		This value is required for each program that governmental accounting is chosen. Zero is an acceptable amount.	If you have selected modified accrual as the accounting method, you must enter a value in line item 977 - Debt Principal Payment – Governmental Funds. Zero is an acceptable value. Please enter a valid value for line item 977 for program name
978	Dwelling Units Rent Expense	Mon	Y			
900	Total Expenses	Mon	Y	Y	The computed value must be equal to the summation of lines 969, 971, 972, 973, 974, 975, 976, 977 and 978 (for each individual program entered).	
1001	Operating Transfers In	Mon				

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
1002	Operating Transfers Out	Mon	Y			
1003	Operating Transfers from/to Primary Government	Mon	Y			
1004	Operating Transfers from/to Component Unit	Mon	Y			
1005	Proceeds from Notes, Loans and Bonds	Mon			This field is used only for programs reported under the modified accrual accounting method.	If you have selected full accrual, values are not permitted in line item 1005. Please remove the value for line item 1005, program name
1006	Proceeds from Property Sales	Mon			This field is used only for programs reported under the modified accrual accounting method.	If you have selected full accrual, values are not permitted in line item 1006. Please remove the value for line item 1006, program name
1010	Total Other Financing Sources (Uses)	Mon	Y		The computed value must be equal to the summation of lines 1001, 1002, 1003, 1004, 1005 and 1006 (for each individual program entered). Zero is an acceptable amount.	
1000	Excess (Deficiency) of Operating Revenue Over (Under) Expenses	Mon	Y	Y	The computed value must be equal to 700-900+1010. Zero is an acceptable amount	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
1101	Capital Outlays Enterprise Fund	Mon			This value is mandatory for each program that has chosen "enterprise" as the accounting method. Zero is an acceptable amount. Not allowed for governmental. No value is allowed for the Low Rent or Section 8 programs using the full accrual basis of accounting. **Exception:** A value is allowed under the N/C S/R Section 8 program using the full accrual basis of accounting.	If you have selected Full accrual as the accounting method, you must enter a value in line item 1101 - Capital Outlays - Enterprise Fund. Zero is an acceptable value. Please enter a valid value for line item 1101 for program name
1102	Debt Principal Payments – Enterprise Funds	Mon			This value is mandatory for each program that the chosen accounting method is "enterprise". Zero is an acceptable amount.	If you have selected full accrual as the accounting method, you must enter a value in line item 1102 - Debt Principal Payments – Enterprise Funds. Zero is an acceptable value. Please enter a valid value for line item 1102 for program name
1103	Beginning Equity	Mon	Y	Y	Zero is an acceptable amount This field will automatically be populated with data from line 513 of the prior year audited submission (unaudited if no audited exists). If pre-populated, this field is read-only. Any adjustments must be made in line 1104. If not pre-populate, this field is an editable text box.	This field is mandatory. Please enter a valid value for this line item. If this program type is either General Fixed Assets Group or Long-Term Debt Account Group, enter "0" for this line to clear the error for program name
1104	Prior Period Adjustments, Equity Transfers and Correction of Errors	Mon	Y		The calculated summation of the details lines must be equal to the value entered for line 1104 (for each individual program entered).	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
1105	Changes in Compensated Absence Balance	Mon	Y		This value is required for each program that "governmental" accounting is the chosen method. Zero is an acceptable amount. Line item 1105 is not allowed if "full accrual" accounting is the chosen method.	If you have selected modified accrual as the accounting method, you must enter a value in line item 1105 - Changes in Compensated Absence Balance. Zero is an acceptable value. Please enter a valid value for line item 1105 for program name If you have selected full accrual as the accounting method, no value is allowed in line item 1105 – Changes in Compensated Absence Balance.
1106	Changes in Contingent Liability Balance	Mon	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1106 is not allowed if "full accrual" accounting is the chosen method.	If you have selected modified accrual as the accounting method, you must enter a value in line item 1106 - Changes in Contingent Liability Balance. Zero is an acceptable value. Please enter a valid value for line item 1106 for program name If you have selected full accrual as the accounting method, no value is allowed in line item 1106 – Changes in Contingent Liability Balance.

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
1107	Changes in Unrecognized Pension Transition Liability	Mon	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1107 is not allowed if "full accrual" accounting is the chosen method.	If you have selected modified accrual as the accounting method, you must enter a value in line item 1107 - Changes in Unrecognized Pension Transition Liability. Zero is an acceptable value. Please enter a valid value for line item 1107 for program name If you have selected full accrual as the accounting method, no value is allowed in line item 1107 – Changes in Unrecognized Pension Transition Liability.
1108	Changes in Special Term/Severance Benefits Liability	Mon	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1108 is not allowed if "full accrual" accounting is the chosen method.	If you have selected modified accrual as the accounting method, you must enter a value in line item 1108 - Changes in Special Term/Severance Benefits Liability. Zero is an acceptable value. Please enter a valid value for line item 1108 for program name If you have selected full accrual as the accounting method, no value is allowed in line item 1108 – Changes in Special Term/Severance Benefits Liability.

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
1109	Changes in Allowance for Doubtful Accounts – Dwelling Rents	Mon	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1109 is not allowed if "full accrual" accounting is the chosen method.	If you have selected modified accrual as the accounting method, you must enter a value in line item 1109 - Changes in Allowance for Doubtful Accounts – Dwelling Rents. Zero is an acceptable value. Please enter a valid value for line item 1109 for program name If you have selected full accrual as the accounting method, no value is allowed in line item 1109 – Changes in Allowance for Doubtful Accounts – Dwelling Rents.
1110	Changes in Allowance for Doubtful Accounts – Other	Mon	Y		This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1110 is not allowed if "full accrual" accounting is the chosen method.	If you have selected modified accrual as the accounting method, you must enter a value in line item 1110 – Changes in Allowance for Doubtful Accounts - Other. Zero is an acceptable value. Please enter a valid value for line item 1110 for program name If you have selected full accrual as the accounting method, no value is allowed in line item 1110 – Changes in Allowance for Doubtful Accounts – Other.
1112	Depreciation Add Back	Mon				If you have selected modified accrual as the accounting method, no value is allowed in line item 1112 - Depreciation Add Back (Enterprise Funds) for program name

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
1113	Maximum Annual Contributions Commitment (Per ACC)	Mon		Y	This value is only required for Section 8 programs. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 1113 - Maximum Annual Contributions Commitment (Per ACC). Zero is an acceptable value. Please enter a valid value for line item 1113 for program name.
1114	Prorata Maximum Annual Contributions Applicable to a Period of less than Twelve Months	Mon			This value is only required for Section 8 programs.	If you have selected a Section 8 program, you must enter a value in line item 1114 - Prorata Maximum Annual Contributions Applicable to a Period of less than Twelve Months. Zero is an acceptable value. Please enter a valid value for line item 1114 for program name.
1115	Contingency Reserve, ACC Program Reserve	Mon	Y	Y	This value is only required for Section 8 programs.	If you have selected a Section 8 program, you must enter a value in line item 1115 - Contingency Reserve, ACC Program Reserve. Zero is an acceptable value. Please enter a valid value for line item 1115 for program name
1116	Total Annual Contributions Available	Mon	Y	Y	This computed value must be equal to the summation of lines 1113, 1114, and 1115 (for each individual Section 8 program entered).	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
1120	Unit Months Available	Num			This value is required for the following programs: 14.850, 14.855, 14.856, 14.857, Business Activities, Other Federal, State/Local and Component Units.

The calculated summation of the details lines must be equal to the value entered for line 1120 (for each individual program entered). | This field is mandatory. Please enter a valid value for the Unit Months Available (line item 1120), for program name |
1121	Number of Unit Months Leased	Mon			This value is required for the following programs: 14.850, 14.855, 14.856, 14.857, Business Activities, Other Federal, State/Local and Component Units. Line item 1121 cannot exceed line item 1120.	This field is mandatory. Please enter a valid value for Number of Unit Months Leased, for all units, for line item 1121, for program name. Line item 1121 cannot exceed line item 1120.
HUD PHA Grants and Subsidies (Details line 706)						
706-010	Housing Assistance Payments	Mon		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-010 - Housing Assistance Payments. Zero is an acceptable value. Please enter a valid value for line item 706-010 for program name
706-020	Ongoing Administrative Fees Earned	Mon		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-020 - Ongoing Administrative Fees Earned. Zero is an acceptable value. Please enter a valid value for line item 706-020 for program name

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
706-030	Hard-to House Fees Earned	Mon		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-030 - Hard-to-House Fees Earned. Zero is an acceptable value. Please enter a valid value for line item 706-030 for program name
706-040	Actual Independent Public Accountant Audit Costs	Mon		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-040 - Actual Independent Public Accountant Audit Costs. Zero is an acceptable value. Please enter a valid value for line item 706-040 for program name
706-050	Total Preliminary Fees Earned	Mon		Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-050 - Total Preliminary Fees Earned. Zero is an acceptable value. Please enter a valid value for line item 706-050 for program name
706-055	Interest Earned on Advances	Mon	Y	Y	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-055 – Interest Earned on Advances. Zero is an acceptable value. Please enter a valid value for line item 706-055 for program name
	Total Funds Required				The value must be positive. Zero is allowed.	A negative value is not allowed for Total Funds Required. Please make sure the Total Funds Required value is positive.
Unit Months Available (Details line 1120)						
1120-010	System Reported Units per PHA Profiles (times 12)	Num			This read-only field is automatically populated for the low rent and Section 8 programs. For all other programs this line will be populated with 0.	

Line Item Number	Account Title	Data Type	Neg. Value Allowed (default is "No")	Mand. (default is "No")	Editing and Business Rules	Error Messages
1120-020	Preapproved Unit Months for Demolition	Num	Y		Value must be negative. If positive values is entered, and error message is displayed.	The value of line item 1120-020 cannot be positive. Please enter a negative number for Line Item 1120-020.
1120-030	Preapproved Unit Months for Conversion	Num	Y		Value must be negative. If positive values is entered, and error message is displayed.	The value of line item 1120-030 cannot be positive. Please enter a negative number for Line Item 1120-030.
1120-040	Vacant and Preapproved Unit Months for Modernization	Num	Y		Value must be negative. If positive values is entered, and error message is displayed.	The value of line item 1120-040 cannot be positive. Please enter a negative number for Line Item 1120-040.
1120-050	Preapproved Non-Dwelling Unit Months	Num	Y		Value must be negative. If positive values is entered, and error message is displayed.	The value of line item 1120-050 cannot be positive. Please enter a negative number for Line Item 1120-050.
1120-060	Other Adjustments	Stx	Y		If there is a value in 1120-060 amount, a value is required in 1120-060 description.	
1120-070	Other Adjustments	Stx	Y		If there is a value in 1120-070 amount, a value is required in 1120-070 description.	
1120-080	Other Adjustments	Stx	Y		If there is a value in 1120-080 amount, a value is required in 1120-080 description.	
1120-090	Total Unit Months	Num			The calculated summation of lines 1120-010, 1120-020, 1120-030, 1120-040, 1120-050, 1120-060, 1120-070, and 1120-080. This value cannot be negative.	The value of line item 1120-090 cannot be negative. Please make sure that the value for Line Item 1120-090 is a positive number.

4. Data Collection Form (DCF) – The back-end validation for the DCF occurs when the user selects the 'Submission Completeness Check' pushbutton. The following is a table that defines the error messages to be displayed for back-end violations. The 'Submission Completeness Check' pushbutton will check all of the validation flags set for each program selected on the program selection screen and the submission completion check flag. If any of these flags are not set, an error message will be returned to state which programs require validation.

Submission Types:
A1 = Audited/ A-133 Audit
A2 = Audited/ Non- A-133 Audit
U1 = Unaudited/ A-133 Audit
U2 = Unaudited/ Non- A-133 Audit
U3 = Unaudited/ No Audit

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
AI	A2	U1	U2	U3							
X	X	X	X	X	G9000-010	Fiscal Year Ending Date	Dat		Y	Format as MM/DD/YYYY. Month and day supplied the PHA Information Table. User enters year. This value cannot differ from the value stored in the Submission_header table	
		X			G2000-011	Type of Circular A-133 Audit Forthcoming	Stx		Y	User may enter Single Audit or Program-specific Audit. Flag if Program-specific Audit.	
X					G2000-010	Type of Circular A-133 Audit	Stx		Y	User may enter Single Audit or Program-specific Audit. Flag if Program-specific Audit.	
		X	X	X	G2000-021	Reporting Period Covered	Stx		Y	Flag periods other than annual. User may select Annual, Biennial, or Other.	
X	X				G2000-020	Audit Period Covered	Stx		Y	Flag periods other than annual. User may select Annual, Biennial, or Other.	
		X	X	X	G2000-	Reporting	Num		Y	Must be a number between 0	G2000-031 If you have

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
AI	A2	U1	U2	U3							
					031	Period Covered (Months)				and 24. Mandatory if G2000-021 is Other.	selected "OTHER" as the Reporting Period Covered (element # G2000-021), then you must indicate the number of months covered by an audit by entering a value between 1 and 24 in the line Reporting Period Covered - Months (element #G2000-031). Please verify that the correct reporting periods have been entered in G2000-021 and G2000-031.
X	X				G2000-030	Audit Period Covered (Months)	Num		Y	Must be a number between 0 and 24. Mandatory if G2000-020 is Other.	
X	X	X	X	X	G9000-020	Employer Identification Number	Stx			Must be nine digits and only numeric characters.	Employee Identification Number must be 9 digits long.
X	X	X	X	X	G2000-040	Multiple EIN Indicator	Stx		Y	User may enter yes or no. If yes, flag.	
		X	X	X	G9100-011	Entity Name	Stx		Y	Defaults to PHA Name data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-010	Auditee Name	Stx		Y	Defaults to PHA Name data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	

Submission Type				Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
AI	A2	U1	U2	U3						
		X	X	X	G9100-021	Entity Street Address Line 1	Stx		Y	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-020	Auditee Street Address Line 1	Stx		Y	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
		X	X	X	G9100-031	Entity Street Address Line 2	Stx		Y	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-030	Auditee Street Address Line 2	Stx		Y	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
		X	X	X	G9100-041	Entity City	Stx		Y	Defaults to PHA City data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-040	Auditee City	Stx		Y	Defaults to PHA City data contained in FASS. User will be able to view but not change	

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
										the data as it will not be stored in REAC.	
		X	X	X	G9100-051	Entity State	Stx		Y	Defaults to PHA State data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-050	Auditee State	Stx		Y	Defaults to PHA State data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
		X	X	X	G9100-061	Entity Zip Code	Stx		Y	Defaults to PHA Zip Code data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. Must be a 5-digit number.	
X	X				G9100-060	Auditee Zip Code	Stx		Y	Defaults to PHA Zip Code data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC. Must be a 5-digit number.	
		X	X	X	G2100-011	Entity Contact First Name	Stx		Y		
X	X				G2100-010	Auditee Contact First Name	Stx		Y		
		X	X	X	G2100-021	Entity Contact Middle Initial	Stx				
X	X				G2100-	Auditee	Stx				

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
					020	Contact Middle Initial					
		X	X	X	G2100-031	Entity Contact Last Name	Stx		Y		
X	X				G2100-030	Auditee Contact Last Name	Stx		Y		
		X	X	X	G2100-041	Entity Contact Title	Stx		Y		
X	X				G2100-040	Auditee Contact Title	Stx		Y		
		X	X	X	G2100-051	Entity Contact Telephone	Stx		Y	Must be ten digits and only numeric characters.	Telephone number must be 10 digits long.
X	X				G2100-050	Auditee Contact Telephone	Stx		Y	Must be ten digits and only numeric characters.	Telephone number must be 10 digits long .
		X	X	X	G2100-061	Entity Contact Extension	Stx				
X	X				G2100-060	Auditee Contact Extension	Stx				
		X	X	X	G2100-071	Entity Contact Fax	Stx			Must be ten digits and only numeric characters.	Telephone number must be 10 digits long.
X	X				G2100-070	Auditee Contact Fax	Stx			Must be ten digits and only numeric characters.	Telephone number must be 10 digits long.
		X	X	X	G2100-081	Entity Contact E-mail	Stx				
X	X				G2100-080	Auditee Contact E-mail	Stx				
X	X	X	X	X	G2100-090	Date Approved by	Dat		Y	Format as MM/DD/YYYY. Date must be less than or	

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
						Certifying Official				equal to submission date.	
X	X	X	X	X	G2100-100	Certifying Official First Name	Stx		Y		
X	X	X	X	X	G2100-110	Certifying Official Middle Initial	Stx				
X	X	X	X	X	G2100-120	Certifying Official Last Name	Stx		Y		
X	X	X	X	X	G2100-130	Certifying Official Title	Stx		Y		
X	X	X	X		G2200-010	Auditor Name	Stx		Y		
X	X	X	X		G2200-020	Auditor Street Address	Stx		Y		
X	X	X	X		G2200-030	Auditor Street Address 2	Stx		Y		
X	X	X	X		G2200-040	Auditor City	Stx		Y		
X	X	X	X		G2200-050	Auditor State	Stx		Y		
X	X	X	X		G2200-060	Auditor Zip Code	Stx		Y		
X	X	X	X		G2200-070	Auditor Contact First Name	Stx		Y		
X	X	X	X		G2200-080	Auditor Contact Middle Initial	Stx		N		
X	X	X	X		G2200-	Auditor	Stx		Y		

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
					090	Contact Last Name					
X	X	X	X		G2200-100	Auditor Contact Title	Stx		Y		
X	X	X	X		G2200-110	Auditor Contact Telephone	Stx		Y	Must be ten digits and only numeric characters.	Telephone number must be 10 digits long.
X	X	X	X		G2200-120	Auditor Contact Extension	Stx				
X	X	X	X		G2200-130	Auditor Contact Fax	Stx			Must be ten digits and only numeric characters.	Telephone number must be 10 digits long.
X	X	X	X		G2200-140	Auditor Contact E-mail	Stx				
		X			G2300-011	Indicator-Whether the Entity Has Either a Federal Cognizant or Oversight Agency for the Forthcoming Audit	Stx		Y	Default to Cognizant; User may select: Cognizant or Oversight.	
X					G2300-010	Indicator-Whether the Auditee Has Either a Federal Cognizant or	Stx		Y	Default to Cognizant; User may select: Cognizant or Oversight.	

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
						Oversight Agency for Audit					
X		X			G2300-020	Name of Cognizant or Oversight Agency	Stx		Y	Default to HUD; User may select one of the options provided in OMB A-133 Circular (OMB No. 0348-0057) Part 1, Item 9.	
X		X			G2300-030	Enter name if 'Other' is selected for G2300-020	Stx		Y	This line is required if the value of G2300-020 is Other.	If you have selected "Other" for Name of Cognizant or Oversight Agency (element # G2300-020), then you must enter the name of the federal cognizant or oversight agency in element # G2300-030.
		X	X		G3000-011	Type of Audit Report to Follow	Stx		Y	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.	This field is mandatory. Please enter a valid value for Type of Audit Report to Follow (element # G3000-011).
				X	G3000-012	If Audited, the Most Likely Type of Audit Report	Stx		Y	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.	This field is mandatory. Please enter a valid value for If Audited, the Most Likely Type of Audit Report (element # G3000-012).
X	X	X	X	X	G3000-005	Financial Statements Using Basis Other Than GAAP	Stx		Y	User may select: Yes, No	
X	X				G3000-010	Type of Audit Report	Stx		Y	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer	

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
AI	A2	U1	U2	U3							
										of Opinion, or No Opinion.	
X	X	X	X	X	G3000-020	"Going Concern" Indicator	Stx		Y	User may select: Yes or No.	
X	X	X	X	X	G3000-030	Reportable Condition Indicator	Stx		Y	If no disable G3000-40. User may select: Yes or No.	If you have selected "No" in G3000-030, then you must select "No" in G3000-040.
X	X	X	X	X	G3000-040	Material Weakness Indicator	Stx		Y	User may select: Yes or No.	
X	X	X	X	X	G3000-050	Material Noncompliance Indicator	Stx		Y	User may select: Yes or No.	
		X	X		G4000-011	Type of Audit Report on Major Program Compliance to Follow	Stx		Y	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.	
				X	G4000-012	If Audited, the Most Likely Type of Audit Report on Major Program Compliance	Stx		Y	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.	
X					G4000-010	Type of Audit Report on Major Program Compliance	Stx		Y	User may select: Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.	
	X				G4000-	Type of Audit	Stx		Y	User may select: Unqualified	

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
AI	A2	U1	U2	U3							
					014	Report on Compliance				Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.	
X		X	X	X	G4000-020	Dollar threshold used to distinguish Type A and Type B programs	Stx	N	Y		This field is mandatory. Please enter a valid value for account number G4000-020.
X	X				G4000-030	Low-Risk Auditee Indicator	Stx		Y	User may select: Yes or No.	
		X	X	X	G4000-041	Indicator - Any Potential Audit Findings that are Reportable	Stx		Y	User may select: Yes or No.	
X	X				G4000-040	Indicator- Any audit findings disclosed that are required to be reported	Stx		Y	User may select: Yes or No.	
X		X	X	X	G4000-050	Federal Agencies required to receive the reporting package	Stx		Y	Default to HUD; User may select between the options provided in OMB A-133 Circular (OMB No. 0348-0057) Part 3, Item 5. This can be a repeating group. More than one Federal Agency can receive a copy.	
X		X	X	X	G4000-	Enter name if	Stx				If you have selected "Other" for

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
					060	"Other" is selected for G4000-050					Federal Agencies Required to Receive the Reporting Package (element # G4000-050), then you must enter the name of the federal agency in element # G4000-060.
X	X	X	X	X	G4100-010	CFDA Number	Stx				
X	X	X	X	X	G4100-020	Name of Federal Program	Mon		N		
X	X	X	X	X	G4100-030	Amount Expended	Mon	N	Y		
X	X	X	X	X	G4100-040	Total Federal Awards Expended	N	N	Y	Equals the sum of the values listed in G4100-030. If the audit type selected is Unaudited/No Audit or Unaudited/Non- A-133 Audit and the Total Federal Awards is >= $300,000, return the following error message: "You have entered $300,000 or more of federal awards expended for the year	You have entered $300,000 or more of federal awards expended for the year which requires a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either corrects those amounts or

Submission Type				Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
AI	A2	U1	U2	U3							
										which requires a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either correct those amounts or return to PHA Info Page and select the correct submission." If the Audit type selected is Audited/A-133 and the Total Federal Awards Expended is less than $300,000, then generate the following error message: "You have entered less than $300,000 of federal awards expended for the year which does not require a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either correct those amounts or return to PHA	returns to PHA Info Page and select the correct submission. You have entered less than $300,000 of federal awards expended for the year which does not require a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either correct those amounts or return to PHA Info Page and select the correct submission.

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
										Info Page and select the correct submission."	
X	X	X	X	X	G4200-010	Major Federal Program Indicator	Stx		Y	User may select: Yes or No. Must be one indicator for each CFDA number listed.	This field is mandatory. Please enter a valid value for Major Federal Program Indicator (element # G4200-010) which is a detail account of Total Federal Awards Expended (element # G4100-040).
X	X	X	X	X	G4200-020	Type of Compliance Requirement	Stx		Y		This field is mandatory. Please enter a valid value for account number G4000-020.
X	X	X	X	X	G4200-030	Amount of Questioned Costs	Mon	N	Y		
X	X	X	X	X	G4200-040	Internal Control Findings	stx		Y		
X	X	X	X	X	G4200-070	Audit Finding Reference Number	Stx		Y		
X	X	X	X	X	G3100-010	Unqualified-Supplementary Information Required by GASB or FASB has been Omitted	Stx			If G3000-010 is Unqualified, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'.	If you selected Unqualified Opinion in the line Type of Audit Report (element # G3000-011/OR G3000-012), then you must enter a response in the line Unqualified - No Exceptions (element # G3100-030 in the Details section for G3000-011/G3000-012). Please verify that the correct responses have been entered in element #s

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
											G3000-011/OR G3000-012, G3100-030.
X	X	X	X	X	G3100-020	Unqualified-Other Information Included in a Document Containing Audited Financial statements is materially Inconsistent with Information Appearing in the Financial Statements	Stx			If G3000-010 is Unqualified, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'.	If you selected Unqualified Opinion in the line Type of Audit Report (element # G3000-011/OR G3000-012), then you must enter a response in the line Unqualified - No Exceptions (element # G3100-030 in the Details section for G3000-011/G3000-012). Please verify that the correct responses have been entered in element #s G3000-011/OR G3000-012, G3100-030.
X	X	X	X	X	G3100-030	Unqualified-No Exceptions	Stx			If G3000-010 is Unqualified, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'.	If you selected Unqualified Opinion in the line Type of Audit Report (element # G3000-011/OR G3000-012), then you must enter a response in the line Unqualified - No Exceptions (element # G3100-030 in the Details section for G3000-011/G3000-012). Please verify

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
											that the correct responses have been entered in element #s G3000-011/OR G3000-012, G3100-030.
X	X	X	X	X	G3200-010	Qualified-GAAS- Scope limitations-Imposed by Management	Num			Mandatory if G3000-010 is Qualified.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must enter the number of occurrences of scope limitations in the line Scope Limitations Imposed by Management (element # G3200-010 in the Details section for G3000-010). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010, G3200-010.
X	X	X	X	X	G3200-020	Qualified-GAAS- Scope limitations-Imposed by Circumstance	Num			Mandatory if G3000-010 is Qualified.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must enter the number of occurrences of scope limitations in the line Scope Limitations Imposed by Circumstances (element # G3200-020 in the Details section for G3000-010). Zero is an acceptable value.

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
											Please verify that the correct responses have been entered in element #s G3000-010, G3200-020.
X	X	X	X	X	G3200-030	Qualified - Year 2000 Audit Flag	Stx			Mandatory if G3000-010 is Qualified.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must select "Yes" or "No" in the line Qualified – Year 2000 Audit Flag (element # G3200-030 in the Details section for G3000-010). Please verify that the correct responses have been entered in element #s G3000-010, G3200-030.
X	X	X	X	X	G3300-010	Qualified-GAAP-Change in Accounting Principle	Num			Mandatory if G3000-010 is Qualified.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must enter the number of occurrences of changes in accounting principle in the line Change in Accounting Principle (element # G3300-010 in the Details section for G3000-010). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010, G3300-010.
X	X	X	X	X	G3300-	Qualified-	Num			Mandatory if G3000-010 is	If you selected "Qualified

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
					020	GAAP-Change in Accounting Estimate				Qualified.	Opinion" in the line Type of Audit Report (element # G3000-010), then you must enter the number of occurrences of changes in accounting estimate in the line Change in Accounting Estimate (element # G3300-020 in the Details section for G3000-010). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010, G3300-020.
X	X	X	X	X	G3300-030	Qualified-GAAP-Change in Accounting Method	Num			Mandatory if G3000-010 is Qualified.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must enter the number of occurrences of changes in accounting method in the line Change in Accounting Method (element # G3300-030 in the Details section for G3000-010). Zero is an acceptable value. Please verify that the correct responses have been entered in

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
AI	A2	U1	U2	U3							
											element #s G3000-010, G3300-030.
	X	X	X	X	G3300-040	Qualified-GAAP-Departures from GAAP	Num			Mandatory if G3000-010 is Qualified.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must enter the number of occurrences of departures from GAAP in the line Departures from GAAP (element # G3300-040 in the Details section for G3000-010). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010, G3300-040.
X	X	X	X	X	G3300-050	Qualified-GAAP-Inconsistently Applied GAAP	Num			Mandatory if G3000-010 is Qualified.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must enter the number of occurrences of inconsistently applied GAAP in the line Inconsistently Applied

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
											GAAP (element # G3300-050 in the Details section for G3000-010). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010, G3300-050.
X	X	X	X	X	G3300-060	Qualified-GAAP-Omission	Num			Mandatory if G3000-010 is Qualified. .	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must enter the number of occurrences of GAAP Omissions in the line GAAP - Omissions (element # G3300-060 in the Details section for G3000-010). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010, G3300-060.
X	X	X	X	X	G3400-010	Qualified-Indicator-Accounting Principles Used Caused the Financial Statements to be Materially Misstated	Stx			Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must select "Yes" or "No" in the line Accounting Principles Used Caused Financial Statements to be Materially Misstated (element # G3400-010 in the Details section for G3000-010). Please verify that the correct responses have been entered in element

Submission Type					Account Number	Account Title	Data Type	Negative Value Allowed	Mand.	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3							
											#s G3000-010, G3400-010.
X	X	X	X	X	G3400-020	Qualified-Inadequate Records Indicator	Stx			Mandatory if G3000-010 is Qualified. User must select 'Yes' or 'No'.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010), then you must select "Yes" or "No" in the line Inadequate Records (element # G3400-020 in the Details section for G3000-010). Please verify that the correct responses have been entered in element #s G3000-010, G3400-020.

5. Data Collection Form - Note & Findings – Audited Submissions Only

Note & Findings										
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A 1	A 2	U 1	U 2	U 3								
Notes (Footnotes)												
X	X					Footnotes		Txt		Y	1.4.3	
Audit Information												
X	X					Opinion on Supplemental Information		Txt		Y	1.4.4	User must select Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, or No Opinion.
X	X					Opinion on Supplemental Information Narrative		Txt		Y	1.4.4	
Audit Findings												
X						Audit Finding		Txt		Y	1.4.3	
Action Plan												
X						Corrective Action Plan		Txt			1.4.3	

6. Auditor Procedures – Audited Submissions Only

Auditor Procedures											
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3							
X	X					Balance Sheet and Revenue and Expense (data line items 111 to 1121)	This field is mandatory for audited submissions.	Boo		Y		
X						Footnotes (data element G5000-010)	This field is mandatory for audited submissions.	Boo		Y		
X	X					Type of opinion to FDS (data element G5100-020)	This field is mandatory for audited submissions.	Boo		Y		
X						Audit findings narrative (data element G5200-010)	This field is mandatory for audited submissions.	Boo		Y		
X						Corrective Action Plan (data element G5300-010)	This field is mandatory for audited submissions.	Boo		Y		
X						General information (data element series G2000, G2100, G2200,	This field is mandatory for audited submissions.	Boo		Y		

Auditor Procedures											
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A1	A2	U1	U2	U3								
						G2300, G9000, G9100)						
X						Financial statement report information (data element G3000-010 to G3000-050)	This field is mandatory for audited submissions.	Boo		Y		
X						Federal program report information (data element G4000-010 to G4000-040)	This field is mandatory for audited submissions.	Boo		Y		
X						Federal agencies required to receive reporting package (data element G4000-050)	This field is mandatory for audited submissions.	Boo		Y		
X	X					Contact First Name	This field is mandatory for audited submissions.	Stx		Y		
X	X					Contact Middle Initial	This field is mandatory for audited submissions.	Stx		Y		
X	X					Contact Last	This field is	Stx		Y		

Auditor Procedures											
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A 1	A 2	U 1	U 2	U 3								
						Name	mandatory for audited submissions.					
X	X					Employer Identification Number	This field is mandatory for audited submissions.	Stx		Y		
X	X					Street Address Line 1	This field is mandatory for audited submissions.	Stx		Y		
X	X					Street Address Line 2		Stx		N		
X	X					City	This field is mandatory for audited submissions.	Stx		Y		
X	X					State Code	This field is mandatory for audited submissions.	Stx	N	Y		
X	X					Zip Code	This field is mandatory for audited submissions.	Stx	N	Y		
X	X					Telephone	This field is mandatory for audited submissions.	Stx	N	Y		
X	X					Firm Name	This field is mandatory for audited submissions.	Stx		Y		
X	X					Date	This field is mandatory for audited submissions.	Dat		Y		Must be MM/DD/YYYY format.
X	X					FY End Date	This field is mandatory for audited submissions.	Dat		Y		Must be MM/DD/YYYY format.

Auditor Procedures											
Submission Type					Account Number	Account Title	Account Definitions/Reporting Reference	Data Type	Negative Value Allowed	Mand.	Process Ref.	Editing and Business Rules
A 1	A 2	U 1	U 2	U 3								
X	X					Audit Reports Date	This field is mandatory for audited submissions.	Dat		Y		Must be MM/DD/YYYY format.
X	X					FDS Date	This field is mandatory for audited submissions.	Dat		Y		Must be MM/DD/YYYY format.